COMBINED DECLARATION AND POWER OF ATTORNEY

ventor, I hereby declare that: My residence, post office address and citizenship are as stated below next to my name. I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled ROTARY CUTTING APPARATUS, the specification of which: П is attached hereto. Ø was filed on September 10, 2003 as Application Serial No. 10/659,419. and was amended on (if applicable). П I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to the patentability as defined in Title 37, Code of Federal Regulations, § 1.56(a). I hereby claim foreign priority benefits under 35 U.S.C. § 119(a)-(d) or § 365(b) of any foreign application(s) for patent or inventor's certificate or § 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed: **Priority Claimed** Prior Foreign Application(s) X July 2, 2003 2003-270270 Japan П X March 28, 2003 2003-091395 Yes No (Filing Date) (Country) (Number) I hereby claim the benefit under 35 U.S.C. § 119(e) of any United States provisional application(s) listed below: (Filing Date) (Application Serial No.)

I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s), or § 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application:

(Status-patented, pending, abandoned) (Filing Date) (Application Serial No.)

I HEREBY APPOINT the Practitioners associated with the following Customer Number as my attorneys, with full power of substitution and revocation, to prosecute this application and any continuations, divisions, reissues, and reexaminations thereof, to receive the patent(s), to transact all business in the United States Patent and Trademark Office connected therewith, and to act on my behalf before the competent International Authorities in connection with any and all international applications filed by me.

Customer No. 00757 - Brinks Hofer Gilson Lione

Please address all correspondence and telephone calls to <u>Tadashi Horie</u> in care of:

Brinks Hofer Gilson & Lione P.O. Box 10395 Chicago, IL 60610 Tel: (312) 321-4200

Fax: (312) 321-4299

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

	Toshio Missisfa Date: November 10, 2005
Inventor's Signature Full name of sole or first inventor Residence Citizenship Post Office Address	Toshio MIKIYA Japan Japanese 28-8 Denenchofu 3-chome, Ohta-ku, Tokyo 145-0071
Inventor's Signature Full name of second joint inventor, if any Residence Citizenship Post Office Address	Keisuke SHIMADA Japan Japanese c/o Nitto Kohki Co., Ltd. 9-4 Nakaikegami 2-chome, Ohta-ku, Tokyo 146-8555
Inventor's Signature Full name of third joint inventor Residence Citizenship Post Office Address	Takashi Chiba Date: November 10, 2005 Takashi CHIBA Japan Japanese c/o Nitto Kohki Co., Ltd. 9-4 Nakaikegami 2-chome, Ohta-ku, Tokyo 146-8555
Inventor's Signature Full name of fourth joint inventor Residence Citizenship Post Office Address	Munenori Yamaguchi Date: November 10, 200 Munenori YAMAGUCHI Japan Japanese c/o Nitto Kohki Co., Ltd. 9-4 Nakaikegami 2-chome, Ohta-ku, Tokyo 146-8555
Inventor's Signature Full name of fifth joint inventor Residence Citizenship Post Office Address	Kenji Ohtsuka Date: November 10, 200 Kenji OHTSUKA Japan Japanese c/o Nitto Kohki Co., Ltd. 9-4 Nakaikegami 2-chome, Ohta-ku, Tokyo 146-8555